SENATE BILL No. 200

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-1.1-37-10; IC 6-1.1-37-10.7.

Synopsis: Waiver of property tax penalty. Allows a county treasurer to waive the penalty added to a delinquent November installment of property taxes if the taxpayer: (1) requests a waiver from the county treasurer; (2) has not previously failed to pay an installment of property taxes attributable to property located in the county on or before the due date; (3) did not receive notification that the tax was due within the two months preceding the date on which the installment of property taxes was due; and (4) pays in full the property tax installment considered delinquent. Allows a refund of penalties paid with delinquent November property taxes if the county treasurer determines that the taxpayer would have qualified for a waiver of the penalty.

Effective: July 1, 2004.

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January 8, 2004, read first time and referred to Committee on Finance.





Second Regular Session 113th General Assembly (2004)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in this style type, and deletions will appear in this style type.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

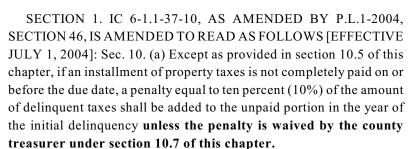
Conflict reconciliation: Text in a statute in *this style type* or *this style type* reconciles conflicts between statutes enacted by the 2003 Regular Session of the General Assembly.

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SENATE BILL No. 200

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:



(b) With respect to property taxes due in two (2) equal installments under IC 6-1.1-22-9(a), on the day immediately following the due dates in May and November of each year following the year of the initial delinquency, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added. With respect to property taxes due in installments under IC 6-1.1-22-9.5, an additional penalty equal to ten percent (10%) of any taxes remaining unpaid shall be added on the day immediately following each date that succeeds the last installment due date by:



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1	(1) six (6) months; or
2	(2) a multiple of six (6) months.
3	(c) The penalties under subsection (b) are imposed only on the
4	principal amount of the delinquent taxes.
5	(d) If the department of local government finance determines that
6	an emergency has occurred which precludes the mailing of the tax
7	statement in any county at the time set forth in IC 6-1.1-22-8, the
8	department shall establish by order a new date on which the installment
9	of taxes in that county is due and no installment is delinquent if paid by
10	the date so established.
11	(e) If any due date falls on a Saturday, a Sunday, a national legal
12	holiday recognized by the federal government, or a statewide holiday,
13	the act that must be performed by that date is timely if performed by
14	the next succeeding day that is not a Saturday, a Sunday, or one (1) of
15	those holidays.
16	(f) A payment to the county treasurer is considered to have been
17	paid by the due date if the payment is:
18	(1) received on or before the due date to the county treasurer or a
19	collecting agent appointed by the county treasurer;
20	(2) deposited in the United States mail:
21	(A) properly addressed to the principal office of the county
22	treasurer;
23	(B) with sufficient postage; and
24	(C) certified or postmarked by the United States Postal Service
25	as mailed on or before the due date; or
26	(3) deposited with a nationally recognized express parcel carrier
27	and is:
28	(A) properly addressed to the principal office of the county
29	treasurer; and
30	(B) verified by the express parcel carrier as:
31	(i) paid in full for final delivery; and
32	(ii) received on or before the due date.
33	For purposes of this subsection, "postmarked" does not mean the date
34	printed by a postage meter that affixes postage to the envelope or
35	package containing a payment.
36	SECTION 2. IC 6-1.1-37-10.7 IS ADDED TO THE INDIANA
37	CODE AS A NEW SECTION TO READ AS FOLLOWS
38	[EFFECTIVE JULY 1, 2004]: Sec. 10.7. (a) With respect to a
39	November installment of property taxes that is delinquent, a
40	county treasurer shall waive the penalty imposed under section 10
41	of this chapter if the taxpayer:

(1) requests a waiver of the penalty from the county



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1	treasurer:	
2	(2) has not previously failed to pay an installment of property	
3	taxes attributable to property located in the county on or	
4	before the due date;	
5	(3) did not receive a notification that the tax was due within	
6	the two (2) months preceding the date on which the November	
7	installment of property taxes was due; and	
8	(4) pays in full the principal of the November installment of	
9	property taxes considered delinquent under section 10 of this	
10	chapter before December 10.	
11	(b) If a taxpayer pays in full:	
12	(1) a November installment of property taxes considered	
13	delinquent under section 10 of this chapter; and	
14	(2) the penalty imposed under section 10 of this chapter with	
15	respect to the delinquent installment;	
16	before December 10, the taxpayer may request a refund of the	
17	penalty amount from the county treasurer. The county treasurer	
18	shall allow the refund if the county treasurer determines that the	
19	taxpayer would have qualified for a waiver of the penalty under	
20	subsection (a).	
21	SECTION 3. [EFFECTIVE JULY 1, 2004] IC 6-1.1-37-10.7, as	
22	added by this act, applies only to property taxes first due and	
23	payable after June 30, 2004.	
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